



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PALMYRA WATER UTILITY

Principal Office: 103 JEFFERSON STREET
P.O. BOX 380
PALMYRA, WI 53156

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PALMYRA WATER UTILITY**Utility Address:** 103 JEFFERSON STREET

P.O. BOX 380

PALMYRA, WI 53156

When was utility organized? 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LORRAINE REICH**Title:** CLERK-TREASURER**Office Address:**

103 JEFFERSON STREET

P.O. BOX 380

PALMYRA, WI 53156

Telephone: (262) 495 - 8316**Fax Number:** (262) 495 - 8775**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** CPA**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JIM GARITY**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 380

PALMYRA, WI 53156

Telephone: (262) 495 - 8316**Fax Number:** (262) 495 - 8775**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** CPA**Office Address:** JAMES R FRECHETTE, CPA
W339S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 3/17/2000**Period covered by most recent audit:** YEAR ENDED 12-31-99

Names and titles of utility management including manager or superintendent:

Name: MR DAVID BROWN**Title:** DEPARTMENT HEAD**Office Address:**
103 JEFFERSON STREET
P.O. BOX 380
PALMYRA, WI 53156**Telephone:** (414) 495 - 8316**Fax Number:** (414) 495 - 8775**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:TIM ASH, VILLAGE TRUSTEE
MICHAEL FISCHER, VILLAGE TRUSTEE
JIM GARITY, VILLAGE PRESIDENT
CAROLYNN LOVELESS, VILLAGE TRUSTEE
MARK MURN, VILLAGE TRUSTEE
HILMA THOMPSON, VILLAGE TRUSTEE
KATHLEEN WEISS, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	242,946	222,257	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	78,949	72,136	2
Depreciation Expense (403)	34,926	33,927	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	33,334	32,960	5
Total Operating Expenses	147,209	139,023	
Net Operating Income	95,737	83,234	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,737	83,234	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,013	10,656	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	14,013	10,656	
Total Income	109,750	93,890	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	109,750	93,890	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,459	32,935	14
Amortization of Debt Discount and Expense (428)	2,570	2,782	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	762	1,496	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	33,791	37,213	
Net Income	75,959	56,677	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	588,562	531,885	20
Balance Transferred from Income (433)	75,959	56,677	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	664,521	588,562	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	9,880	5
INTEREST ON SPECIAL ASSESSMENTS	1,015	6
INTEREST ON ADVANCE TO TID FUND	3,118	7
Total (Acct. 419):	14,013	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	242,946	0	0	0	242,946	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	242,946	0	0	0	242,946	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	32,391		32,391	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	32,391	0	32,391	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,751,703	1,746,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	442,157	429,574	2
Net Utility Plant	1,309,546	1,316,830	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	96,246	92,835	6
Special Funds (125)	146,983	138,881	7
Total Other Property and Investments	243,229	231,716	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,547	21,248	8
Temporary Cash Investments (132)	106,816	105,974	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,782	31,323	11
Other Accounts Receivable (143)	2,401	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,514	8,396	14
Materials and Supplies (150)	6,357	6,901	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		1,077	17
Total Current and Accrued Assets	194,417	174,919	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,915	13,485	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,915	13,485	
Total Assets and Other Debits	1,758,107	1,736,950	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	255,155	255,155	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	664,521	588,562	23
Total Proprietary Capital	919,676	843,717	
LONG-TERM DEBT			
Bonds (221)	434,350	475,230	24
Advances from Municipality (223)	8,994	27,987	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	443,344	503,217	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,010	3,963	28
Payables to Municipality (233)	0	630	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,197	30,843	31
Interest Accrued (237)	7,509	8,326	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,716	43,762	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	350,371	346,254	41
Total Liabilities and Other Credits	1,758,107	1,736,950	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,749,708	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,995				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,751,703	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	442,157	0	0	0	10
Total Accumulated Provision	442,157	0	0	0	
Net Utility Plant	1,309,546	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	429,574				429,574	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,926				34,926	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,704				1,704	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,417				4,417	10
Other credits (specify):						11
					0	12
Total credits	41,047	0	0	0	41,047	13
Debits during year						14
Book cost of plant retired	12,620				12,620	15
Cost of removal					0	16
Other debits (specify):						17
Adjustment to Mains	15,844				15,844	18
Total debits	28,464	0	0	0	28,464	19
Balance End of Year	442,157	0	0	0	442,157	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,357	6,901	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,357	6,901	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 Mortgage Revenue Bonds	2,570	428	10,915	1
Total			10,915	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	255,155	1
Changes during year (explain):		
		2
Balance end of year	255,155	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 Mortgage Revenue Bonds	04/01/1992	04/01/2007	7.10%	434,350	1
Total Bonds (Account 221):				434,350	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance From Sewer Utility	12/31/1985	12/31/2000	0.00%	535	1
Advance From Village General Fund	12/31/1985	12/31/2000	0.00%	4,459	2
1995 General Obligation Note	10/02/1995	10/01/2000	5.25%	4,000	3
Total for Account 223				8,994	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,843	1
Accruals:		
Charged water department expense	33,069	2
Charged electric department expense		3
Charged sewer department expense	606	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,675	
Taxes paid during year:		
County, state and local taxes	30,843	6
Social Security taxes	2,213	7
PSC Remainder Assessment	265	8
Other (explain):		
NONE		9
Total payments and other debits	33,321	
Balance end of year	31,197	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Mortgage Revenue Bonds	8,090	30,459	31,093	7,456	1
Subtotal	8,090	30,459	31,093	7,456	
Advances from Municipality (223)					
1995 General Obligation Note	236	762	945	53	2
Subtotal	236	762	945	53	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,326	31,221	32,038	7,509	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	346,254	0	0	0	0	346,254	1
Add credits during year:							
For Services	4,117					4,117	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	350,371	0	0	0	0	350,371	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	33,328	2
ADVANCE TO TID #2	62,918	3
Total (Acct. 124):	96,246	
Special Funds (125):		
SPECIAL REDEMPTION FUND	30,040	4
RESERVE FUND	97,460	5
DEPRECIATION FUND	19,483	6
Total (Acct. 125):	146,983	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,782	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	50,782	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM CUSTOMER-LATERAL CHARGE	2,401	14
Total (Acct. 143):	2,401	
Receivables from Municipality (145):		
1999 NET AMOUNTS FOR VILLAGE PAID BY WATER UTILITY	23,514	15
Total (Acct. 145):	23,514	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,748,056	0	0	0	1,748,056	1
Materials and Supplies	6,629	0	0	0	6,629	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	435,865	0	0	0	435,865	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	348,312	0	0	0	348,312	6
Other (specify):					0	7
Average Net Rate Base	970,508	0	0	0	970,508	
Net Operating Income	95,737	0	0	0	95,737	8
Net Operating Income as a percent of						
Average Net Rate Base	9.86%	N/A	N/A	N/A	9.86%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	255,155	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	626,541	3
Other (Specify):		4
Total Average Proprietary Capital	881,696	
Net Income		
Net Income	75,959	5
Percent Return on Proprietary Capital	8.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

IN MARCH, 2000, THE UTILITY WILL BE BORROWING APPROXIMATELY \$1,175,000
FOR VARIOUS WATER RELATED PROJECTS.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

ADVANCES FROM OTHER FUNDS WERE APPROVED BY THE VILLAGE BOARD WITH NC INTEREST.

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C142 CUSTOMER ACCOUNTS RECEIVABLE

BALANCE AT 12-31-99 OF \$50,782 IS \$19,459 HIGHER THAN 12-31-98. THIS WAS DUE TO GENERAL INCREASE IN BILLINGS AND AN ADJUSTMENT TO INDUSTRIAL CUSTOMER THAT RESULTED IN A \$14,944 ADJUSTMENT.

Identification and Ownership - Contacts (Page iv)

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1999 Municipal Utility Annual Report of the Village of Palmyra Water Utility as of December 31, 1999 and for the year then ended, in accordance with standards established by the American Institute of Certified public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1999 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1999 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1999 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 17, 2000

JAMES R FRECHETTE, CPA

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

December 29, 2000

Ms. Lorraine Reich, Clerk Treasurer
Village of Palmyra Water & Sewer Utility
103 Jefferson Street
P.O. Box 380
Palmyra, WI 53156-0380

1999 Analytical Review DWCCA-4520-ELE

Dear Ms. Reich:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Jim Garity, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	239,726	1
Total Sales of Water	239,726	
Other Operating Revenues		
Forfeited Discounts (470)	909	2
Miscellaneous Service Revenues (471)	150	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,161	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,220	
Total Operating Revenues	242,946	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,575	8
Pumping Expenses (620-625)	6,272	9
Water Treatment Expenses (630-635)	1,103	10
Transmission and Distribution Expenses (640-655)	24,004	11
Customer Accounts Expenses (901-904)	9,760	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,235	14
Total Operation and Maintenance Expenses	78,949	
Other Operating Expenses		
Depreciation Expense (403)	34,926	15
Amortization Expense (404-407)		16
Taxes (408)	33,334	17
Total Other Operating Expenses	68,260	
Total Operating Expenses	147,209	
NET OPERATING INCOME	95,737	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	529	31,368	94,572	4
Commercial	65	9,178	24,170	5
Industrial	2	15,003	26,217	6
Total Metered Sales to General Customers (461)	596	55,549	144,959	
Private Fire Protection Service (462)	2		2,556	7
Public Fire Protection Service (463)	1		82,388	8
Other Sales to Public Authorities (464)	15	5,243	9,823	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	614	60,792	239,726	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	82,388	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	82,388	
Forfeited Discounts (470):		
Customer late payment charges	909	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	909	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	150	7
Total Miscellaneous Service Revenues (471)	150	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,161	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,161	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,914	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	63	3
Maintenance of Water Source Plant (605)	1,598	4
Total Source of Supply Expenses	10,575	
PUMPING EXPENSES		
Operation Labor (620)	6,261	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	11	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	6,272	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,103	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,103	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,894	14
Operation Supplies and Expenses (641)	8,716	15
Maintenance of Distribution Reservoirs and Standpipes (650)	895	16
Maintenance of Mains (651)	2,779	17
Maintenance of Services (652)	178	18
Maintenance of Meters (653)	2,144	19
Maintenance of Hydrants (654)	398	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	24,004	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,036	22
Accounting and Collecting Labor (902)	5,273	23
Supplies and Expenses (903)	451	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,760	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,274	27
Office Supplies and Expenses (921)	4,251	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,942	30
Property Insurance (924)	995	31
Injuries and Damages (925)	990	32
Employee Pensions and Benefits (926)	8,449	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	764	35
Transportation Expenses (933)	1,352	36
Maintenance of General Plant (935)	218	37
Total Administrative and General Expenses	27,235	
Total Operation and Maintenance Expenses	78,949	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,197	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		606	2
Net property tax equivalent		30,591	
Social Security		2,478	3
PSC Remainder Assessment		265	4
Other (specify): NONE			5
Total tax expense		33,334	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226002				3
County tax rate	mills		5.375989				4
Local tax rate	mills		8.017858				5
School tax rate	mills		12.037892				6
Voc. school tax rate	mills		1.617503				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.275244				10
Less: state credit	mills		1.971667				11
Net tax rate	mills		25.303577				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.017858				14
Combined School Tax Rate	mills		13.655395				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.673253				17
Total Tax Rate	mills		27.275244				18
Ratio of Local and School Tax to Total	dec.		0.794613				19
Total tax net of state credit	mills		25.303577				20
Net Local and School Tax Rate	mills		20.106542				21
Utility Plant, Jan. 1	\$	1,746,404	1,746,404				22
Materials & Supplies	\$	6,901	6,901				23
Subtotal	\$	1,753,305	1,753,305				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,753,305	1,753,305				26
Assessment Ratio	dec.		0.884943				27
Assessed Value	\$	1,551,575	1,551,575				28
Net Local & School Rate	mills		20.106542				29
Tax Equiv. Computed for Current Year	\$	31,197	31,197				30
Tax Equivalent per 1994 PSC Report	\$	30,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,197					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	51,069		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	51,069	0	
PUMPING PLANT			
Land and Land Rights (320)	900		12
Structures and Improvements (321)	82,722	2,257	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,663		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,836		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,979		20
Total Pumping Plant	167,100	2,257	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,423		23
Total Water Treatment Plant	3,423	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,069	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	51,069	
PUMPING PLANT				
Land and Land Rights (320)			900	12
Structures and Improvements (321)			84,979	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,663	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,836	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,979	20
Total Pumping Plant	0	0	169,357	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,423	23
Total Water Treatment Plant	0	0	3,423	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	268,090		26
Transmission and Distribution Mains (343)	791,907		27
Fire Mains (344)	0		28
Services (345)	211,947	4,498	29
Meters (346)	68,198	6,819	30
Hydrants (348)	125,338		31
Other Transmission and Distribution Plant (349)	50		32
Total Transmission and Distribution Plant	1,465,530	11,317	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,555		35
Computer Equipment (391.1)	4,916	1,500	36
Transportation Equipment (392)	40,567	12,344	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,244	4,350	44
Other Tangible Property (399)	0		45
Total General Plant	59,282	18,194	
Total utility plant in service directly assignable	1,746,404	31,768	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,746,404	31,768	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			268,090	26
Transmission and Distribution Mains (343)		(15,844)	776,063	27
Fire Mains (344)			0	28
Services (345)	400		216,045	29
Meters (346)	7,720		67,297	30
Hydrants (348)			125,338	31
Other Transmission and Distribution Plant (349)			50	32
Total Transmission and Distribution Plant	8,120	(15,844)	1,452,883	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,555	35
Computer Equipment (391.1)			6,416	36
Transportation Equipment (392)	4,500		48,411	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			14,594	44
Other Tangible Property (399)			0	45
Total General Plant	4,500	0	72,976	
Total utility plant in service directly assignable	12,620	(15,844)	1,749,708	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	12,620	(15,844)	1,749,708	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,492	4,492	1
February			4,120	4,120	2
March			4,655	4,655	3
April			4,784	4,784	4
May			6,105	6,105	5
June			6,152	6,152	6
July			7,285	7,285	7
August			6,699	6,699	8
September			7,139	7,139	9
October			5,425	5,425	10
November			5,031	5,031	11
December			4,598	4,598	12
Total for year	0	0	66,485	66,485	
Less: Measured or estimated water used in main flushing and water treatment during year				870	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				65,615	16
Less: Water sold				60,792	17
Losses and unaccounted for				4,823	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				371	21
Date of maximum: 9/4/1999					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				67	24
Date of minimum: 9/28/1999					25
Total KWH used for pumping for the year				75,129	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
103 JEFFERSON STREET	1	172	8	547,000	Yes	1
131 JEFFERSON STREET	3	90	12	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	WELL #1	WELL #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1923	1981		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	413	464		8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW		10
Year Installed	1986	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1981		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	120		10
Total capacity in gallons	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,573	0	0	(1,573)	0	1
M	D	4.000	25,734	0	0	0	25,734	2
M	D	6.000	15,527	0	0	0	15,527	3
P	D	6.000	432	0	0	0	432	4
M	D	8.000	2,471	0	0	0	2,471	5
P	D	8.000	3,558	0	0	0	3,558	6
P	D	12.000	15,092	0	0	0	15,092	7
P	D	24.000	326	0	0	(326)	0	8
Total Within Municipality			64,713	0	0	(1,899)	62,814	
Total Utility			64,713	0	0	(1,899)	62,814	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	528	0	1	0	527		2
M	1.000	53	1	0	0	54		3
M	1.500	4	0	0	0	4		4
M	2.000	6	1	0	0	7		5
M	3.000	1	0	0	0	1		6
P	8.000	1	0	0	0	1		7
P	12.000	1	0	0	0	1		8
Total Utility		601	2	1	0	602	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	860	1	151	0	710	75	1
1.000	12	0	1	0	11	0	2
1.250	1	0	0	0	1	0	3
1.500	9	2	0	0	11	1	4
2.000	8	2	0	0	10	1	5
3.000	6	0	1	0	5	1	6
Total:	896	5	153	0	748	78	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	525	44	1	12	0	128	710	1
1.000	1	7	0	1	0	2	11	2
1.250	0	1	0	0	0	0	1	3
1.500	0	6	2	1	0	2	11	4
2.000	0	6	1	2	0	1	10	5
3.000	0	0	2	1	0	2	5	6
Total:	526	64	6	17	0	135	748	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	111				111	2
Total Fire Hydrants	111	0	0	0	111	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

a/c343 mains

The adjustment is to eliminate water mains 2" and 24" from report. The village does not have any mains that are 2" or 24".

a/c346 meters

The large addition amount for 1999 includes only 4 meters but also includes 33 radio receiver attachments for meters that were purchased in 1998.

a/c 373 transportation equipment

The purchase is for a 2000 international truck. The old 1991 truck was traded in on this purchase and that is the amount recorded as salvage.

a/c 379 miscellaneous equipment

The additions included a pressure washer \$580 and a trench box \$3,770.

Water Mains (Page W-15)

The adjustment was to properly reflect that the utility does not have any 2" or 24" water mains.

Water Services (Page W-16)

There were 2 services added in 1999. Both were financed by funds on hand and then billed back to the property owners.
